

FIRST REGULAR SESSION

SENATE BILL NO. 494

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GRIESHEIMER.

Read 1st time February 25, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

2120S.011

AN ACT

To repeal sections 650.396 and 650.399, RSMo, and to enact in lieu thereof two new sections relating to collection of sales tax for interoperable communications.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 650.396 and 650.399, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 650.396 and 650.399, to read as follows:

650.396. A county in which an emergency communications system commission has been established may, by a majority vote of the qualified voters voting thereon, levy and collect a tax on the taxable real property in the district, not to exceed six cents per one hundred dollars of assessed valuation, **or a sales tax not to exceed one-tenth of one percent. The funds generated by either such tax shall be used** to accomplish any of the following purposes:

- (1) The provision of necessary funds to establish, operate and maintain an emergency communications system to serve the county in which the commission is located; and
- (2) The provision of funds to supplement existing funds for the operation and maintenance of an existing emergency communications system in the county in which the commission is located.

650.399. 1. The board of commissioners may, by a majority vote of its members, request that the governing body of the county submit to the qualified voters of such county at a general, primary or special election either of the questions contained in subsection 2 of this section. The governing body may approve or deny such request. The governing body may also vote to submit such question without a request of the board of commissioners. The county election

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

7 official shall give legal notice of the election pursuant to chapter 115, RSMo.

8 2. The questions shall be put in substantially the following form:

9 (1) "Shall (name of county) establish an emergency communications
10 system fund to establish (and/or) **operate (and/or)** maintain an emergency
11 communications system, and for which the county shall levy a tax of (insert exact
12 amount, not to exceed six cents) per each one hundred dollars assessed valuation
13 therefor, to be paid into the fund for that purpose?"

14 ☐ YES ☐ NO

15 (2) "Shall (name of county) establish an emergency communications
16 system fund to establish (and/or) **operate (and/or)** maintain an emergency
17 communications system, and for which the county shall levy a sales tax of (insert
18 exact amount, not to exceed one-tenth of one percent), to be paid into the fund for
19 that purpose?"

20 ☐ YES ☐ NO

21 3. The election shall be conducted and vote canvassed in the same manner
22 as other county elections. If the majority of the qualified voters voting thereon
23 vote in favor of [such] a **property** tax, then the county shall levy such **property**
24 tax in the specified amount, beginning in the tax year immediately following its
25 approval. The **property** tax so levied shall be collected along with other county
26 taxes in the manner provided by law. If the majority of the qualified voters
27 voting thereon vote against such **property** tax, then such **property** tax shall not
28 be imposed unless such tax is resubmitted to the voters and a majority of the
29 qualified voters voting thereon approve such **property** tax.

30 4. **If a majority of the votes cast on the question by the qualified**
31 **voters voting thereon are in favor of the question authorizing a sales**
32 **tax, then the ordinance or order and any amendments thereto shall be**
33 **in effect on the first day of the second calendar quarter after the**
34 **director receives notification of the adoption of the local sales tax. If**
35 **a question receives less than the required majority, then the governing**
36 **authority of the county shall have no power to impose the sales tax**
37 **unless and until the governing authority of the county has submitted**
38 **another question to authorize the imposition of the sales tax authorized**
39 **by this section and such question is approved by the required majority**
40 **of the qualified voters voting thereon. However, in no event shall a**
41 **question under this section be submitted to the voters sooner than**
42 **twelve months from the date of the last question under this section.**

43 5. After the effective date of any sales tax imposed under the
44 provisions of this section, the director of revenue shall perform all
45 functions incident to the administration, collection, enforcement, and
46 operation of the sales tax and the director of revenue shall collect, in
47 addition to the sales tax for the state of Missouri, the additional sales
48 tax authorized under the authority of this section. The sales tax
49 imposed under this section and the tax imposed under the sales tax law
50 of the state of Missouri shall be collected together and reported upon
51 such forms and under such administrative rules and regulations as may
52 be prescribed by the director of revenue.

53 6. All sales taxes collected by the director of revenue under this
54 section on behalf of any county, less one percent for the cost of
55 collection, which shall be deposited in the state's general revenue fund
56 after payment of premiums for surety bonds as provided in section
57 32.087, RSMo, shall be deposited with the state treasurer in a special
58 fund, which is hereby created, to be known as the "County Emergency
59 Communications Fund". The moneys in the county emergency
60 communications fund shall not be deemed to be state funds and shall
61 not be commingled with any funds of the state. The director of revenue
62 shall keep accurate records of the amount of money in the fund which
63 was collected in each county imposing a sales tax under this section,
64 and the records shall be open to the inspection of officers of each
65 county and the general public. Not later than the tenth day of each
66 month, the director of revenue shall distribute all moneys deposited in
67 the fund during the preceding month by distributing to the county
68 treasurer, or such other officer as may be designated by county
69 ordinance or order of a county imposing the tax authorized by this
70 section, the sum, as certified by the director of revenue due the county.

71 7. The director of revenue may authorize the state treasurer to
72 make refunds from the amounts in the fund and credited to any county
73 for erroneous payments and overpayments made, and may redeem
74 dishonored checks and drafts deposited to the credit of such
75 county. Each county shall notify the director of revenue at least ninety
76 days prior to the effective date of the expiration of the sales tax
77 authorized by this section and the director of revenue may order
78 retention in the fund, for a period of one year, of two percent of the
79 amount collected after receipt of such notice to cover possible refunds

80 or overpayment of such tax and to redeem dishonored checks and
81 drafts deposited to the credit of such accounts. After one year has
82 elapsed after the date of expiration of the tax authorized by this
83 section in such county, the director of revenue shall remit the balance
84 in the account to the county, and close the account of that county. The
85 director of revenue shall notify each county of each instance of any
86 amount refunded or any check redeemed from receipts due the county.

87 8. Except as modified in this section, all provisions of sections
88 32.085 and 32.087, RSMo, shall apply to the tax imposed under this
89 section.

90 9. All revenues generated by the tax prescribed in this section
91 shall be deposited in the county treasury to the credit of an emergency
92 communications system fund to accomplish the purposes set out in this
93 section and in sections 650.402 to 650.411, and shall be used for no other
94 purpose. Such fund shall be administered by the governing body of the
95 county in consultation with the board of commissioners established in
96 section 650.402.

Bill ✓

Copy